

Tax Treaty Management Information System (TTMIS) – Privacy Impact Assessment (PIA)

PIA Approval Date: March 12, 2009

System Overview

The Tax Treaty Management Information System (TTMIS) tracks the status and details of tax treaty agreements between the United States and other foreign competent authorities. It is used by LMSB, Director International's Office of Tax Treaty to manage its inventory of cases. The system tracks the status and details of cases (e.g., taxpayer/tax return information) involving tax treaty issues between the U.S. and foreign Competent Authorities.

System of Records Number(s) (SORN):

- Treasury/IRS 36.003 General Personnel Payroll Records
- Treasury/IRS 34.037 IRS Audit Trail and Security Records System

Data in the System

1. Describe the information (data elements and fields) available in the system in the following categories:

A. Taxpayer – Data elements include:

- Taxpayer Identification Number
- Taxpayer Address
- Case name
- Field Analyst's name
- Field Analyst's grade (e.g. 13,14)
- Country name
- Case number
- Case type
- Date case opened
- Date case closed
- Tax year associated with case
- Issue amount

B. Employee – There is no employee information maintained in the TTMIS application.

C. Audit Trail Information – There is no audit information maintained or generated in TTMIS.

D. Other – There is no other information maintained in TTMIS.

2. Describe/identify which data elements are obtained from files, databases, individuals, or any other sources.

A. IRS – All data elements are obtained by the IRS case analyst (e.g., case name, case country) from the taxpayer. The data is then entered into the TTMIS application.

B. Taxpayer – The taxpayer provides the data to the IRS case analyst who uploads it into the TTMIS application.

C. Employee – IRS employees that are case analysts (managers and secretaries) receive the data from taxpayers and enter the data into the TTMIS application.

3. Is each data item required for the business purpose of the system? Explain.

Yes. The purpose of TTMIS is to track the process of a tax treatment agreement by breaking the process down into elements referred to as a "stage". By tracking the different stages of a mutual agreement case using Microsoft Access database on Windows 2003 platform, the data is processed to provide statistical data as to the number of cases received, the length of time required to complete each stage, and the average time required to close a case. These statistics are useful to Congress in identifying the countries whose tax treatment may need to be revised.

4. How will each data item be verified for accuracy, timeliness, and completeness?

Twice a month, managers review the content of the cases for accuracy, timeliness and completeness. On a monthly basis, case analysts review their cases for accuracy. Case managers perform a final review before cases are closed.

5. Is there another source for the data? Explain how that source is or is not used.

No. All data is provided from the taxpayer to the Case Analyst in hard copy form. The sole purpose of TTMIS is to track the cases themselves and maintain an inventory of open and closed cases. The details of the cases on taxpayers remain in hard copy form.

6. Generally, how will data be retrieved by the user?

Users will access a Microsoft Access database to retrieve the data. There are five end-users of the TTMIS application. They all have the TTMIS Access database installed on their workstations. When data is retrieved, the user clicks on their Access database icon and then is presented with a set of menus based on their level of access.

7. Is the data retrievable by a personal identifier such as name, SSN, or other unique identifier?

Yes. Data can be retrieved by unique case numbers.

Access to the Data

8. Who will have access to the data in the system (Users, Managers, System Administrators, Developers, Others)?

Internal users, developers and administrators will have access to the data. Contractors have no access to TTMIS.

Role: Managers

Permissions: Update via customized menus.

Role: Assistant Manager

Permissions: Maintains data for the managers.

Role: Secretary

Permissions: Enters and maintains suspense cases.

Role: Developer/DBA /SA

Permissions: Updates data as well as modifies the tables.

9. How is access to the data by a user determined and by whom?

All access credential requests are enforced through the Online (OL) 5081 process for granting permissions to systems and applications used by IRS personnel. All TTMIS users, including Administrators must have authorization from the approving manager as part of completing the

OL5081 process. Management notifies TTMIS administrators that an individual requires access to the application to perform their job function. Administrators then establish an account on the database through the permissions management system available in Microsoft Access.

10. Do other IRS systems provide, receive, or share data in the system?

No. TTMIS is a closed application.

11. Have the IRS systems described in Item 10 received an approved Security Certification and Privacy Impact Assessment?

Not applicable.

12. Will other agencies provide, receive, or share data in any form with this system?

No. No other agencies will provide, receive, or share in any form with TTMIS.

Administrative Controls of Data

13. What are the procedures for eliminating the data at the end of the retention period?

Presently, there are no procedures in place for electronic data destruction or disposal.

14. Will this system use technology in a new way?

No. The TTMIS application will not use technology in a new way.

15. Will this system be used to identify or locate individuals or groups? If so, describe the business purpose for this capability.

No. TTMIS will not be used to identify or locate individuals or groups.

16. Will this system provide the capability to monitor individuals or groups? If yes, describe the business purpose for this capability and the controls established to prevent unauthorized monitoring.

No. TTMIS will not provide the capability to monitor individuals or groups.

17. Can use of the system allow IRS to treat taxpayers, employees, or others, differently? Explain.

No. TTMIS cannot allow the IRS to treat taxpayers, employees, or others differently.

18. Does the system ensure "due process" by allowing affected parties to respond to any negative determination, prior to final action?

Not applicable. TTMIS is a repository of case files relating to taxpayers having tax treaty disputes. TTMIS is not a database used to make determinations or respond to inquiries.

19. If the system is web-based, does it use persistent cookies or other tracking devices to identify web visitors?

Not applicable. TTMIS runs on a Microsoft Access database that is a Commercial Off the Shelf (COTS) product. It is not a web-based application that stores additional information within the browsers "cache".

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